

NOTICE OF BUDGET HEARING

State of Kansas  
Special District

The governing body of  
Rolla Cemetery Association  
Michie County

2018

will meet on August 14, 2017 at 7:15 PM at Rolla City Hall, Rolla, KS 67954 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at 500 Monroe and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Fiscal Year Actual 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimated Tax Rate*
General	43,796	3.242	101,800	5.221	194,313	56,941	4.485
Debt Service							
Totals	43,796	3.242	101,800	5.221	194,313	56,941	4.485
Less: Transfers	0		0		0		
Net Expenditures	43,796		101,800		194,313		
Total Tax Levied	49,178		49,283		XXXXXXXXXXXX		
Assessed Valuation	15,164,592		9,436,690		12,696,534		

**Continuing Indebtedness**

	2016	2015	2017
Gen. Fund	0	0	0
U.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
State Tax Year	0	0	0
Total	0	0	0

\* Tax rates are expressed in mills

Rolla Cemetery Association  
Secretary

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*Rolla Cemetery  
2018*

State of Kansas  
Special District  
2018

# CERTIFICATE

To the Clerk of Morton County, State of Kansas

We, the undersigned, officers of

**Rolla Cemetery Association**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2018; and (3) the  
Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

		2018 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2018	Page No. 2			
Allocation MVT, RVT, 16/20M Vehicle Ta	3			
Schedule of Transfers	4			
Statement of Indebt. & Lease/Purchase	5			
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101(a)	194,313	✓ 56,941	
Debt Service	10-113			4,578
<b>Totals</b>	xxxxxxx	194,313	56,941	12,440,355
Budget Summary	0			County Clerk's Use Only
Neighborhood Revitalization Rebate				
Resolution required? Notice of the vote to adopt required to be published?		No		Nov. 1, 2017 Total Assessed Valuation

Assisted by:

Address:

Email:



Attest: 8-25, 2017

*Connie Wasson*  
County Clerk

Governing Body

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**Rolla Cemetery Association**  
Morton County

will meet on August 14, 2017 at 7:15PM at Rolla City Hall, Rolla, KS 67954 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at 500 Monroe and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	43,296	3.242	101,800	5.223	194,313	56,941	4.485
Debt Service							
Totals	43,296	3.242	101,800	5.223	194,313	56,941	4.485
Less Transfers	0		0		0		
Net Expenditures	43,296		101,800		194,313		
Total Tax Levied	49,178		49,283		XXXXXXXXXXXXXXX		
Assessed Valuation	15,169,392		9,436,690		12,696,534		

## Outstanding Indebtedness,

	2015	2016	2017
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Rolla Cemetery Association

Secretary

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Rolla Cemetery Association  
Morton County

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## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	168,921	177,774	130,859
Receipts:			
Ad Valorem Tax	46,178	49,283	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	744	1,551	2,246
Recreational Vehicle Tax	22	24	31
16/20M Vehicle Tax	92	93	174
Commercial Vehicle Tax	135	145	183
Watercraft Tax	5	7	5
LAVTR			0
In Lieu of Taxes			
Lots	238	200	300
Insurance Refunds	22	22	100
Donations	0	200	250
Capital Credits	3	20	150
Royalties	27	40	75
Interest Income	4,683	3,300	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>52,149</b>	<b>54,885</b>	<b>6,513</b>
<b>Resources Available:</b>	<b>221,070</b>	<b>232,659</b>	<b>137,372</b>
Expenditures:			
Wages	23,680	24,000	30,000
W/H & FICA	1,842	3,000	3,000
Fuel and Supplies	6,621	6,000	7,500
Repairs	705	7,000	3,500
Utilities	4,112	4,000	6,000
Insurance	4,285	4,300	5,500
Equipment	328	1,500	10,913
Offense Expense	1,723	2,000	1,500
Capital Outlay	0	50,000	126,400
Cash Forward (2018 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>43,296</b>	<b>101,800</b>	<b>194,313</b>
Unencumbered Cash Balance Dec 31	177,774	130,859	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	219,736	210,773	194,313
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		194,313
	Tax Required		56,941
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			56,941

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### Computation to Determine Limit for 2018

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ 49,283
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 49,283

### 2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	- 462,826
5. Increase in personal property for 2017:	
5a. Personal property 2017	+ 4,059,657
5b. Personal property 2016	- 2,940,133
5c. Increase in personal property (5a minus 5b)	- 1,119,524
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2017:	0
7. Total valuation adjustment (sum of 4, 5c, 6)	1,582,350
8. Total estimated valuation July, 1, 2017	12,696,534
9. Total valuation less valuation adjustment (8 minus 7)	11,114,184
10. Factor for increase (7 divided by 9)	0.14237
11. Amount of increase (10 times 3)	+ \$ 7,017
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 56,300
13. Debt service levy in this 2018 budget	0
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	56,300
15. Consumer Price Index for all urban consumers for calendar year 2016	0.013
16. Consumer Price Index adjustment (3 times 15)	\$ 641
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 56,941

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.  
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.